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September 3, 2003

MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application of Mathew MANU
METHOD FOR ENCODING DIGITAL AUDIO USING ADVANCED
PSYCHOACOUSTIC MODEL AND APPARATUS THEREOF
Assignee: **SAMSUM ELECTRONICS CO., LTD.**
Our Ref. Q72648



Dear Sir:

Attached hereto is the application identified above comprising thirty-nine (39) sheets of the specification, including the claims and abstract, eight (8) sheets of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	41 - 20	=	21	x	\$18.00	=	\$378.00
Independent claims	5 - 3	=	2	x	\$84.00	=	\$168.00
Base Fee							\$750.00

TOTAL FILING FEE	\$1296.00
Recordation of Assignment	\$40.00
TOTAL FEE	\$1336.00

Checks for the statutory filing fee of \$1296.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Korea	2002-75407	November 29, 2002
U.S. Provisional	60/422,094	October 30, 2002

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: *[Signature]*
Darryl Mexic
Registration No. 23,063

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